

EXHIBIT 55

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	111.60	22,022.50	22,022.50
INTERIM SERVICES	65.10	11,460.00	33,482.50
PERSONAL TAX RETURN SERVICES	2.00	500.00	33,982.50
SPECIAL PROJECTS-MUST USE MEMO	31.20	7,725.00	41,707.50
SYSTEM GENERATED FEES	0.00	-38,015.00	3,692.50

** TOTAL 209.90 3,692.50

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-38,015.00	-38,015.00
124 Brett Bausinger	23.20	2,320.00	-35,695.00
127 RAFAEL VARGAS	0.50	55.00	-35,640.00
132 DOROTHEA BURCH	0.20	10.00	-35,630.00
134 MEGAN WAGNER	0.50	50.00	-35,580.00
135 VINCENT BUCOLO	1.00	100.00	-35,480.00
136 DAVID KUMOR	10.60	1,060.00	-34,420.00
48 Kenneth Mann	0.50	125.00	-34,295.00
63 Betteann Norris	0.30	22.50	-34,272.50
75 Bob Seibel	88.50	16,815.00	-17,457.50
83 Randall Franzen	84.60	21,150.00	3,692.50

** TOTAL 209.90 3,692.50

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	8.70	1,105.00	-7,895.00
11/30/11	17.50	2,505.00	-5,390.00
12/31/11	1.00	-810.00	-6,200.00
01/31/12	34.70	6,165.00	-35.00
02/29/12	9.00	-6,450.00	-6,485.00
03/31/12	4.00	-180.00	-6,665.00
04/30/12	11.20	1,740.00	-4,925.00
05/31/12	30.60	4,370.00	-555.00
06/30/12	34.40	-3,275.00	-3,830.00
07/31/12	6.80	587.50	-3,242.50
08/31/12	1.50	-625.00	-3,867.50
09/30/12	50.50	7,560.00	3,692.50

** TOTAL 209.90 3,692.50

EXHIBIT

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DWIP SORT ON CLIENT ID

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